

**FIG. 1**  
PRIOR ART

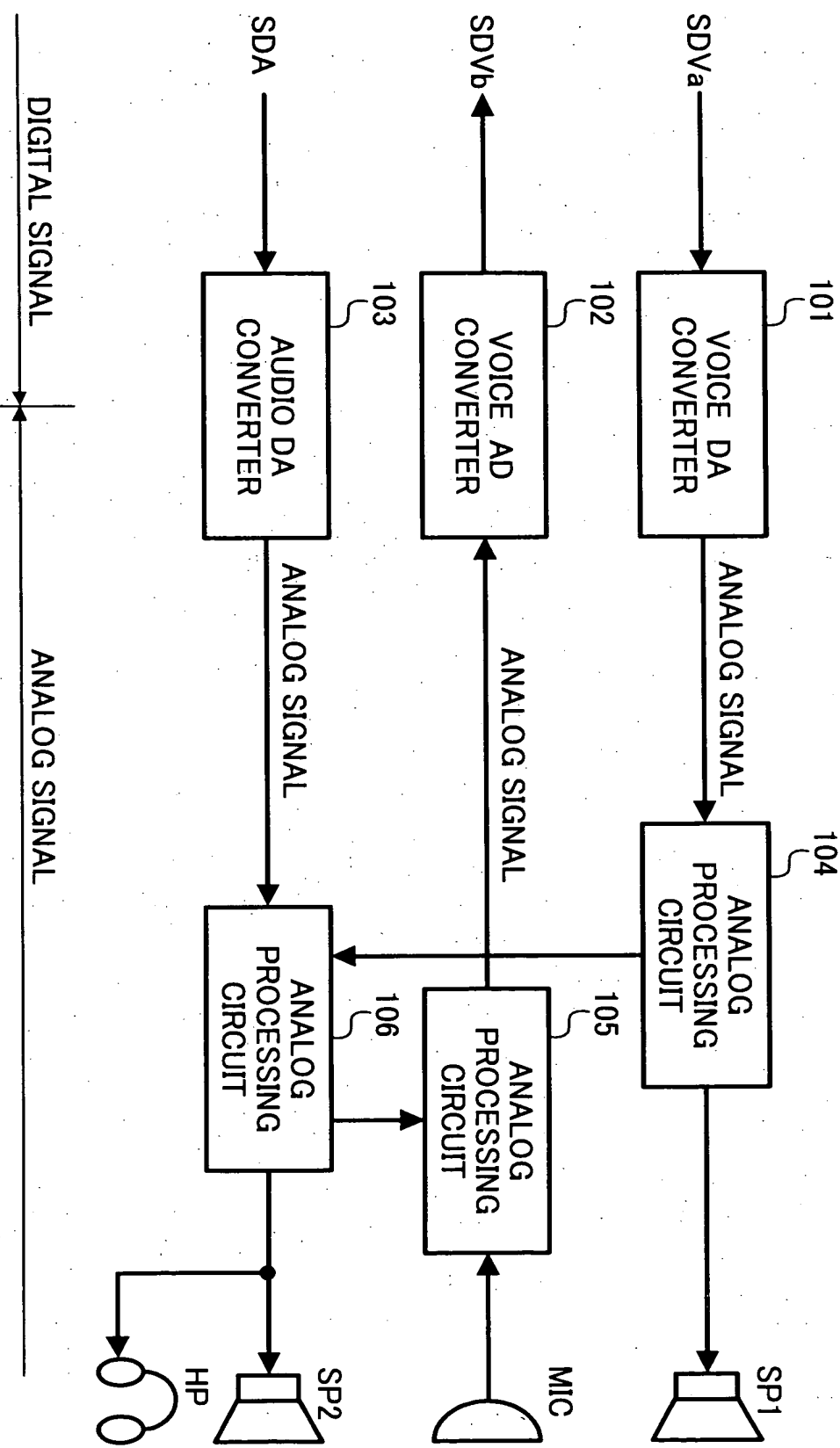


FIG. 2

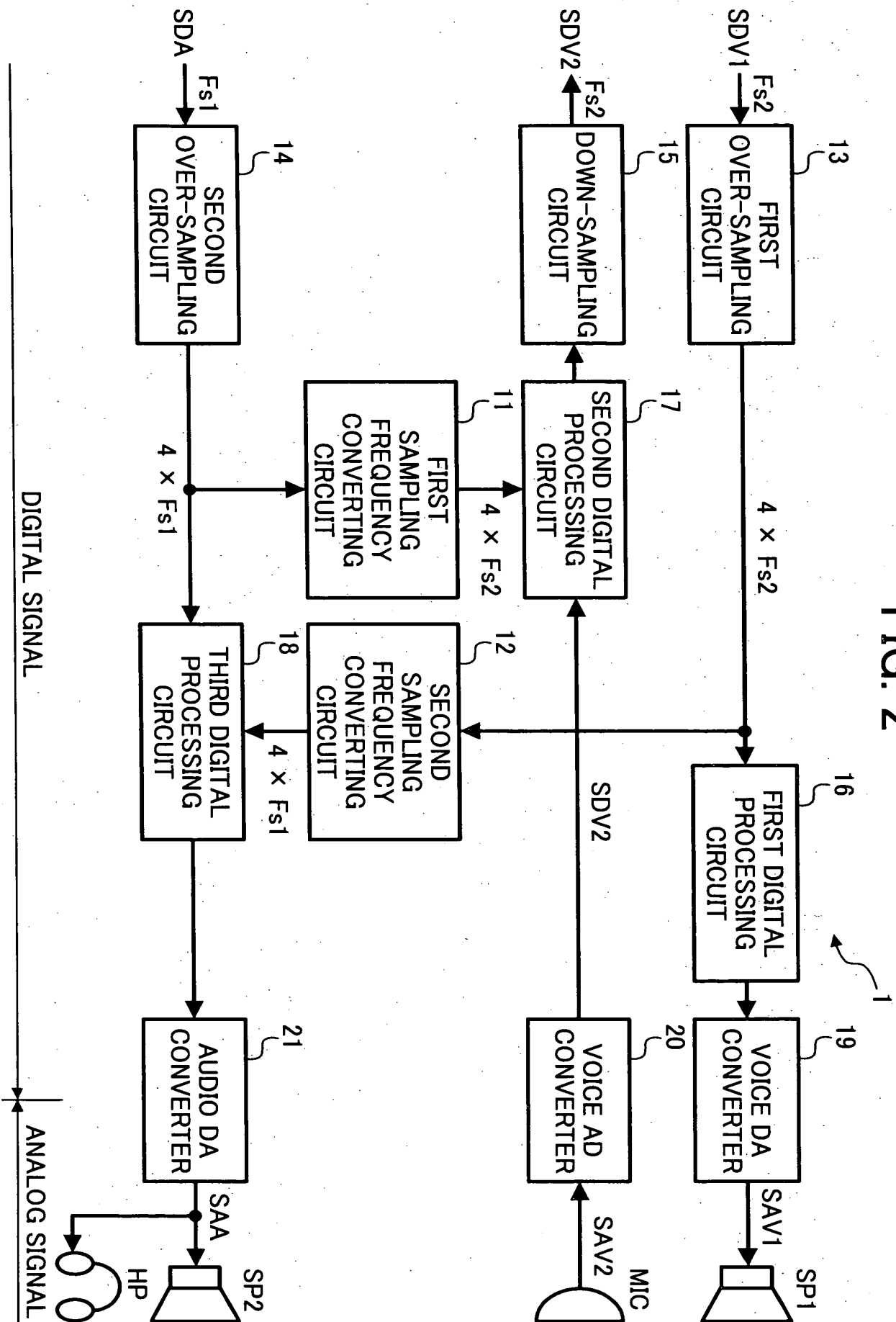


FIG. 3

$F_{s1} / F_{s2}$	32kHz	44.1kHz	48kHz
8kHz	8 → 32 (12) 32 → 8 (11)	8 → 44.1 (12) 44.1 → 8 (11)	8 → 48 (12) 48 → 8 (11)
16kHz	16 → 32 (12) 32 → 16 (11)	16 → 44.1 (12) 44.1 → 16 (11)	16 → 48 (12) 48 → 16 (11)

FIG. 4

